

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Southwestern Con Sch Shelby Co (7360)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$1,889,178	\$1,834,308	\$1,702,454	\$1,597,343	-4.1%	-6.2%
Non - Certified Salaries	120	\$270,073	\$242,824	\$230,069	\$232,570	-3.7%	1.1%
Group Health Insurance	222	\$182,946	\$185,300	\$196,897	\$189,679	0.9%	-3.7%
Teacher Retirement Fund, After 7-1-95	216	\$119,736	\$118,729	\$136,990	\$140,639	4.1%	2.7%
Social Security Certified	212	\$141,019	\$135,967	\$133,594	\$120,522	-3.9%	-9.8%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$64,001	\$128,503	\$120,902	\$113,122	15.3%	-6.4%
Transfer Tuition to Ed. Service Agencies Within State	564	\$50,734	\$114,420	\$99,184	\$85,848	14.1%	-13.4%
Operational Supplies	611	\$46,790	\$49,926	\$41,276	\$52,156	2.8%	26.4%
Stipends	131	\$38,678	\$6,575	\$88,043	\$48,726	5.9%	-44.7%
Connectivity	744	\$9,158	\$21,660	\$44,696	\$35,680	40.5%	-20.2%
Textbooks	630	\$82,623	\$39,746	\$39,380	\$34,591	-19.6%	-12.2%
Licensed Employees	135	\$43,453	\$30,879	\$52,568	\$22,111	-15.5%	-57.9%
Severance/Early Retirement Pay	213	\$44,551	\$20,996	\$19,988	\$18,485	-19.7%	-7.5%
Transfer Tuition to Other School Corps Within State	561	\$50,335	\$13,153	\$15,569	\$18,111	-22.6%	16.3%
Social Security Noncertified	211	\$21,929	\$17,813	\$16,736	\$17,021	-6.1%	1.7%
Other Supplies and Materials	615, 660 - 689	\$15,170	\$17,397	\$10,549	\$15,042	-0.2%	42.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$30,599	\$26,696	\$21,034	\$14,090	-17.6%	-33.0%
Travel	580	\$5,288	\$3,233	\$8,252	\$13,129	25.5%	59.1%
Instructional Programs Improvement Services	312	\$35,100	\$17,837	\$14,560	\$12,136	-23.3%	-16.6%
Workers Compensation Insurance	225	\$14,034	\$18,946	\$19,119	\$10,718	-6.5%	-43.9%
Public Employees Retirement Fund	214	\$8,477	\$7,913	\$9,635	\$9,496	2.9%	-1.4%
Library Books	640	\$9,632	\$8,158	\$8,443	\$9,058	-1.5%	7.3%
Other Group Insurance Authorized by Statute	224	\$7,668	\$7,080	\$7,057	\$6,807	-2.9%	-3.5%
Group Life Insurance	221	\$4,147	\$3,926	\$4,186	\$4,108	-0.2%	-1.9%
Dues and Fees	810	\$7,698	\$6,074	\$3,596	\$2,598	-23.8%	-27.7%
Statistical Services	317	\$316	\$1,740	\$0	\$2,256	63.5%	NA
Equipment	730	\$0	\$0	\$1,666	\$1,334	NA	-19.9%
Data Processing Services	316	\$467	\$741	\$656	\$996	20.9%	51.8%
Nonlicensed Employees	136	\$0	\$0	\$0	\$488	NA	NA
Other Employee Benefits	241 - 290	\$223	\$198	\$368	\$480	21.1%	30.4%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$172	NA	NA
Postage and Postage Machine Rental	532	\$233	\$2,597	\$2,464	\$131	-13.5%	-94.7%
Instruction Services	311	\$3,600	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$1,078	\$883	\$0	\$0	-100.0%	NA
Periodicals	650	\$1,360	\$1,938	\$1,375	\$0	-100.0%	-100.0%
<b>Student Academic Achievement Total</b>		<b>\$3,200,292</b>	<b>\$3,086,156</b>	<b>\$3,051,307</b>	<b>\$2,829,641</b>	<b>-3.0%</b>	<b>-7.3%</b>
<b>Student Instructional Support</b>							

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Southwestern Con Sch Shelby Co (7360)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$273,194	\$294,452	\$206,163	\$257,336	-1.5%	24.8%
Non - Certified Salaries	120	\$125,922	\$116,478	\$113,567	\$98,935	-5.9%	-12.9%
Group Health Insurance	222	\$79,298	\$84,956	\$89,658	\$82,594	1.0%	-7.9%
Teacher Retirement Fund, After 7-1-95	216	\$21,135	\$23,353	\$22,066	\$27,439	6.7%	24.3%
Social Security Certified	212	\$21,125	\$22,365	\$15,953	\$19,827	-1.6%	24.3%
Public Employees Retirement Fund	214	\$19,102	\$16,471	\$15,332	\$13,946	-7.6%	-9.0%
Operational Supplies	611	\$539	\$930	\$1,002	\$7,015	89.9%	600.1%
Social Security Noncertified	211	\$8,529	\$7,342	\$7,491	\$6,751	-5.7%	-9.9%
Stipends	131	\$9,000	\$4,000	\$5,579	\$4,000	-18.4%	-28.3%
Severance/Early Retirement Pay	213	\$6,711	\$3,374	\$3,379	\$1,716	-28.9%	-49.2%
Workers Compensation Insurance	225	\$2,097	\$1,774	\$2,332	\$1,428	-9.2%	-38.8%
Other Group Insurance Authorized by Statute	224	\$1,455	\$1,442	\$1,257	\$1,399	-1.0%	11.4%
Group Life Insurance	221	\$728	\$702	\$611	\$624	-3.8%	2.1%
Postage and Postage Machine Rental	532	\$520	\$408	\$196	\$197	-21.5%	0.6%
Travel	580	\$36	\$180	\$0	\$112	32.4%	NA
Statistical Services	317	\$41	\$0	\$0	\$61	10.6%	NA
Dues and Fees	810	\$1,624	\$1,180	\$1,802	\$45	-59.2%	-97.5%
Pupil Services	313	\$644	\$1,078	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$340	\$0	\$0	\$0	-100.0%	NA
Repairs and Maintenance Services	430	\$0	\$920	\$1,805	\$0	NA	-100.0%
<b>Student Instructional Support Total</b>		<b>\$572,040</b>	<b>\$581,403</b>	<b>\$488,193</b>	<b>\$523,425</b>	<b>-2.2%</b>	<b>7.2%</b>
<b>Overhead and Operational</b>							
Student Transportation Services	510	\$551,616	\$553,929	\$495,027	\$478,398	-3.5%	-3.4%
Non - Certified Salaries	120	\$442,577	\$412,225	\$399,387	\$426,732	-0.9%	6.8%
Light and Power - Other Than Heating and Cooling	625	\$152,892	\$137,316	\$181,837	\$176,675	3.7%	-2.8%
Food Purchases	614	\$145,223	\$141,654	\$143,807	\$157,172	2.0%	9.3%
Certified Salaries	110	\$95,579	\$95,000	\$97,284	\$109,106	3.4%	12.2%
Repairs and Maintenance Services	430	\$86,785	\$39,551	\$86,792	\$80,176	-2.0%	-7.6%
Operational Supplies	611	\$109,386	\$74,972	\$61,851	\$76,992	-8.4%	24.5%
Insurance	520	\$68,389	\$44,095	\$47,898	\$53,345	-6.0%	11.4%
Heating and Cooling for Buildings - Gas	622	\$46,790	\$62,580	\$58,001	\$50,108	1.7%	-13.6%
Group Health Insurance	222	\$48,357	\$29,332	\$30,357	\$38,859	-5.3%	28.0%
Public Employees Retirement Fund	214	\$43,696	\$35,997	\$30,443	\$36,006	-4.7%	18.3%
Social Security Noncertified	211	\$33,130	\$31,174	\$30,023	\$30,193	-2.3%	0.6%
Water and Sewage	411	\$11,800	\$19,429	\$19,586	\$22,743	17.8%	16.1%
Computer Hardware	741	\$4,256	\$43,337	\$23,770	\$21,189	49.4%	-10.9%
Content	747	\$18,666	\$18,277	\$18,346	\$18,661	0.0%	1.7%
Miscellaneous Objects	876 - 899	\$6,731	\$1,461	\$1,842	\$18,082	28.0%	881.8%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Southwestern Con Sch Shelby Co (7360)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Gasoline and Lubricants	613	\$15,776	\$20,904	\$18,504	\$15,312	-0.7%	-17.3%
Equipment	730	\$5,850	\$2,769	\$1,819	\$15,296	27.2%	741.1%
Other Supplies and Materials	615, 660 - 689	\$28	\$5,685	\$6,782	\$14,152	374.1%	108.7%
Telephone	531	\$9,792	\$8,653	\$13,507	\$13,723	8.8%	1.6%
Dues and Fees	810	\$7,083	\$7,687	\$7,613	\$10,201	9.5%	34.0%
Board of Education Services	318	\$19,216	\$16,424	\$11,453	\$9,803	-15.5%	-14.4%
Social Security Certified	212	\$7,502	\$7,420	\$7,569	\$8,474	3.1%	12.0%
Cleaning Services	420	\$0	\$0	\$0	\$8,205	NA	NA
Other Professional and Technical Services	319	\$11,980	\$5,939	\$1,155	\$4,411	-22.1%	282.1%
Removal of Refuse and Garbage	412	\$3,859	\$2,990	\$2,999	\$3,538	-2.1%	18.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,006	\$2,910	\$2,979	\$3,423	3.3%	14.9%
Workers Compensation Insurance	225	\$2,149	\$3,605	\$3,312	\$2,739	6.3%	-17.3%
Other Purchased Property Services	490 - 499	\$2,070	\$1,960	\$1,740	\$2,295	2.6%	31.9%
Stipends	131	\$8,000	\$2,000	\$2,000	\$2,000	-29.3%	0.0%
Advertising	540	\$2,019	\$1,237	\$1,780	\$1,888	-1.7%	6.1%
Tires and Repairs	612	\$0	\$854	\$535	\$1,498	NA	179.8%
Severance/Early Retirement Pay	213	\$2,649	\$1,188	\$1,188	\$1,217	-17.7%	2.5%
Postage and Postage Machine Rental	532	\$488	\$1,226	\$2,014	\$1,159	24.2%	-42.4%
Travel	580	\$2,819	\$2,655	\$4,105	\$1,157	-20.0%	-71.8%
Other Group Insurance Authorized by Statute	224	\$1,365	\$1,136	\$994	\$1,116	-4.9%	12.3%
Group Life Insurance	221	\$735	\$546	\$384	\$475	-10.3%	23.7%
Other Employee Benefits	241 - 290	\$12	\$0	\$156	\$420	142.7%	170.1%
Vehicles	731	\$0	\$0	\$47,267	\$0	NA	-100.0%
Teacher Retirement Fund, After 7-1-95	216	\$444	\$0	\$0	\$0	-100.0%	NA
Student Trans. Purch. From Another IN School Corp. Within Stat	511	\$356	\$0	\$0	\$0	-100.0%	NA
Telecommunications Equipment	745	\$0	\$600	\$5,856	\$0	NA	-100.0%
Unemployment Insurance	230	\$10,263	\$1,281	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$435	\$0	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$1,983,764</b>	<b>\$1,840,000</b>	<b>\$1,871,957</b>	<b>\$1,916,938</b>	<b>-0.9%</b>	<b>2.4%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$506,500	\$525,000	\$545,000	\$570,000	3.0%	4.6%
Computer Hardware	741	\$160,749	\$110,970	\$149,780	\$129,649	-5.2%	-13.4%
Interest	832	\$149,050	\$137,570	\$128,877	\$108,462	-7.6%	-15.8%
Construction Services	450	\$244,379	\$112,550	\$131,171	\$89,874	-22.1%	-31.5%
Content	747	\$52,029	\$57,252	\$51,491	\$58,510	3.0%	13.6%
Certified Salaries	110	\$35,308	\$33,842	\$42,654	\$40,082	3.2%	-6.0%
Non - Certified Salaries	120	\$35,249	\$39,018	\$35,619	\$29,767	-4.1%	-16.4%
Vehicles	731	\$0	\$0	\$0	\$21,826	NA	NA

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Southwestern Con Sch Shelby Co (7360)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Teacher Retirement Fund, After 7-1-95	216	\$3,251	\$3,022	\$4,027	\$3,878	4.5%	-3.7%
Social Security Certified	212	\$2,699	\$2,589	\$3,263	\$3,053	3.1%	-6.4%
Operational Supplies	611	\$2,497	\$2,519	\$1,480	\$2,916	3.9%	97.0%
Social Security Noncertified	211	\$2,697	\$2,985	\$2,725	\$2,277	-4.1%	-16.4%
Board of Education Services	318	\$3,715	\$12,359	\$1,705	\$1,705	-17.7%	0.0%
Equipment	730	\$0	\$4,638	\$846	\$545	NA	-35.6%
Other Purchased Property Services	490 - 499	\$0	\$0	\$0	\$113	NA	NA
Public Employees Retirement Fund	214	\$447	\$412	\$208	\$21	-53.3%	-89.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$132	\$150	\$129	\$19	-38.6%	-85.5%
Telecommunications Equipment	745	\$2,150	\$0	\$2,500	\$0	-100.0%	-100.0%
<b>Non Operational Total</b>		<b>\$1,200,851</b>	<b>\$1,044,876</b>	<b>\$1,101,475</b>	<b>\$1,062,697</b>	<b>-3.0%</b>	<b>-3.5%</b>
<b>Grand Total</b>		<b>\$6,956,946</b>	<b>\$6,552,435</b>	<b>\$6,512,931</b>	<b>\$6,332,702</b>	<b>-2.3%</b>	<b>-2.8%</b>